



## **Deductions and line references for ST-1 Worksheet for Line 2**

Click to be linked to: [Instructions](#), [Tax Rate Finder](#)

Line 1) Tax collected from the following:

- a) General merchandise retail sales
- b) General merchandise service sales
- c) Food, drugs, and medical appliances retail sales
- d) Food, drugs, and medical appliances service sales

Line 2) Total amount of taxes collected (will be calculated by [WebFile](#))

Line 3) Sales for resale

Line 4) Sales - interstate commerce

Line 5) Cash refunds

Line 6) Sales of newspapers and magazines

Line 7) State motor fuel tax (list in gallons)

- a) Gasoline
- b) Line 7a multiplied by discount (will be calculated by [WebFile](#))
- c) Gasohol and majority blended ethanol fuel
- d) Line 7c multiplied by discount (will be calculated by [WebFile](#))
- e) Diesel (including biodiesel and biodiesel blends)
- f) Line 7e multiplied by discount (will be calculated by [WebFile](#))
- g) Dieselhol
- h) Line 7g multiplied by discount (will be calculated by [WebFile](#))
- i) Other special fuels
- j) Line 7i multiplied by discount (will be calculated by [WebFile](#))

Line 8) Specific fuels sales tax exemption (list total receipts)

- a) Gasohol
- b) Line 8a multiplied by discount (will be calculated by [WebFile](#))
- c) Biodiesel blend (90-99 percent petroleum-based product)
- d) Line 8c multiplied by discount (will be calculated by [WebFile](#))
- e) Biodiesel blend (1-89 percent petroleum based product)
- f) Line 8e multiplied by discount (will be calculated by [WebFile](#))
- g) 100 percent biodiesel
- h) Line 8g multiplied by discount (will be calculated by [WebFile](#))
- i) Majority blended ethanol fuel
- j) Line 8i multiplied by discount (will be calculated by [WebFile](#))

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Line 9) Sales of service. List the non-taxable portions from sales of the following:

- a) Repairs
- b) Prescriptions
- c) Other (identify)

Line 10) Sales to exempt organizations

Line 11) Sales paid with food stamps

Line 12) Enterprise zone building materials and consumables or high impact business building materials

Line 13) Sales of manufacturing machinery and equipment (including photography)

Line 14) Sales of farm machinery and equipment

Line 15) Sales of graphic arts machinery and equipment

Line 16) Other (identify)

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